

# ILLINOIS GAMING BOARD MINIMUM INTERNAL CONTROL STANDARDS

## TABLE OF CONTENTS

### FOREWORD

### SECTION A:

#### **General and Administrative**

General .....	A-1
Management Information System (MIS) .....	A-2
Remote Access .....	A-3
Voucher System Security .....	A-5
Problem and Underage Gambling .....	A-7
Property Based Self-Exclusion Program .....	A-7
IGB Statewide Voluntary Self-Exclusion Program .....	A-8
Signatures .....	A-9
General Procedures for Match Play Coupons and Coupons for Complimentary Cash, Chips or Electronic Credits .....	A-10

### SECTION B:

#### **Sensitive Key Controls**

General .....	B-1
Automated Key Control Systems .....	B-1
Sensitive Key Procedures .....	B-2
Key Access List .....	B-2
Manual Sensitive Key Log .....	B-2
Broken, Lost or Missing Keys .....	B-3

### SECTION C:

#### **Live Games (Table Games)**

Disposal of Live Games .....	C-1
Table Inventory .....	C-1
Opening of Gaming Tables .....	C-1
Shift Change at Gaming Tables .....	C-2
Closing of Gaming Tables .....	C-2
Table Fills .....	C-2
Table Credits .....	C-2
Accepting Cash at Gaming Tables .....	C-3
Match Play Coupons .....	C-3
Markers Issued at Gaming Tables .....	C-4
Cards and Dice Control .....	C-5
Control Over Table Layouts .....	C-6
Statistics .....	C-6

### SECTION D:

#### **Rules of the Game**

General .....	D-1
---------------	-----

ILLINOIS GAMING BOARD  
MINIMUM INTERNAL CONTROL STANDARDS  
TABLE OF CONTENTS

<b><u>SECTION E:</u></b>	<b>Electronic Gaming Devices (EGDs)</b>	
	General.....	E-1
	Hand-Paid Payouts .....	E-1
	Other EGD Occurrences.....	E-2
	Issuance of Markers at EGDs.....	E-2
	Installation, Conversion, Movement or Removal of EGDs.....	E-2
	Resetting/Clearing the Random Access Memory (RAM) .....	E-3
	Statistics.....	E-4
	Voucher Systems – General.....	E-4
	EGD Voucher Procedures.....	E-6
	Other Voucher Occurrences.....	E-6
	Voucher Validation Terminals (Redemption Kiosks).....	E-7
	Coupons for Complimentary Electronic Credits.....	E-9
	Cashless Wagering Systems.....	E-11
 <b><u>SECTION F:</u></b>	 <b>Live Games (Table Games) and EGD Drops and Counts</b>	
	General.....	F-1
	Table Game Drop Box Characteristics.....	F-1
	EGD Bill Validator Drop Box Characteristics.....	F-1
	Emergency Table Game and EGD Bill Validator Drop Boxes.....	F-1
	Collection/Transportation of Drop Boxes.....	F-2
	Count Room(s) Characteristics.....	F-3
	Count Standards.....	F-3
	Counting and Recording Drops.....	F-4
 <b><u>SECTION G:</u></b>	 <b>Casino Cashiering and Credit</b>	
	General.....	G-1
	Location and Functions.....	G-1
	Casino Cage Accountability .....	G-1
	Main Bank/Vault Accountability.....	G-2
	Even Exchanges.....	G-2
	Chip and Token Inventories .....	G-2
	Credit Transactions .....	G-3
	Issuance of Markers.....	G-5
	Redemption and Consolidation of Markers .....	G-5
	Customer Deposits and Withdrawals.....	G-6
	Check Cashing Privileges.....	G-7
	Returned Checks .....	G-8
	Collection Efforts.....	G-9
	Settlement and Write-Off Procedures .....	G-9
	Other Cash Transactions.....	G-9
	Exchange of Foreign Tokens.....	G-9
	Coupons for Complimentary Cash or Chips.....	G-10
	Redemption of Chips and Tokens at Casino Cages.....	G-10
	Limiting Check Cashing, Credit and Promotional Services.....	G-11
	Redemption of Vouchers at Casino Cages.....	G-11

ILLINOIS GAMING BOARD  
MINIMUM INTERNAL CONTROL STANDARDS  
TABLE OF CONTENTS

Voucher Validation Terminals (Redemption Kiosks) - Fund Accountability Procedures .....	G-11
--	------

<b><u>SECTION H:</u></b>	<b>Casino Accounting</b>	
	General.....	H-1
	Controls Over Locked Accounting Box.....	H-1
	Storage of Unused Forms.....	H-1
	Signature Records.....	H-1
	Deposit of Admission Tax and Wagering Tax.....	H-1
	Manual Sensitive Key Logs or Automated Reports.....	H-2
	Complimentary Services.....	H-2
	Procedures for Monitoring and Reviewing Gaming Operations.....	H-2
	Casino Accounts Receivable.....	H-3
	Monthly Reporting Requirements.....	H-3
	Voucher Audit and Accounting Procedures.....	H-3

<b><u>SECTION I:</u></b>	<b>Admissions</b>
	Admission Procedures and Computation of Admission Tax..... I-1

<b><u>SECTION J:</u></b>	<b>Currency Transaction Reporting and Suspicious Activity Reporting</b>
General.....	J-1
Logging Cash Transactions in Excess of \$3,000.....	J-1
Identification Requirements.....	J-1
Circumvention of Currency Transaction Reporting Requirements.....	J-2
Surveillance Photographs.....	J-2

<b><u>SECTION K:</u></b>	<b>Internal Audit</b>	
	General.....	K-1
	Required Internal Audits.....	K-1
	Reporting Guidelines .....	K-2
	Review of Changes to the ICS.....	K-5

<b><u>SECTION L:</u></b>	<b>Surveillance</b>	
	General.....	L-1
	Surveillance Room Access and Control.....	L-1
	Daily Operations.....	L-1
	Chain of Evidence.....	L-2

<b><u>SECTION M:</u></b>	<b>Security</b>	
	General	M-1

<b><u>SECTION N:</u></b>	<b>Purchasing and Contract Administration</b>	
	General.....	N-1
	Statement of Policy.....	N-1
	Normal Purchasing Transactions.....	N-1

ILLINOIS GAMING BOARD  
MINIMUM INTERNAL CONTROL STANDARDS  
TABLE OF CONTENTS

Capital Expenditures.....	N-4
Related Party Transactions.....	N-4

**SECTION O:**

**Tips and Gratuities**

Tips and Gratuities – General .....	O-1
Tips and Gratuities - Dealers.....	O-1
Tips and Gratuities – EGD, Cage and Security.....	O-2
Redemption of Gratuities for Other Non–Gaming Employees.....	O-3

**FORMS:**

General.....	Forms-1
Control of Forms.....	Forms-1
Numbering.....	Forms-1
Manual Forms Dispensers.....	Forms-1
Voiding Forms.....	Forms-2

**FORMS EXHIBITS:**

Forms Descriptions.....	FE-1
-------------------------	------